

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

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February 1994

ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 5: On or about the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories. IC 5-13-6-1.
- March 7: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 14: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 7 (or by the county to a Humane Society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)

APRIL

- April 1: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.

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ITEMS TO REMEMBER
(Continued)

- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Indiana Employment Security Division.

MAY

- May 1: On or before this date report to County Auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 30: Memorial Day - Legal Holiday (IC 1-1-9-1)

TOWNSHIP TRUSTEES' MEETING

Once again, the State Board of Accounts' Meeting for Township Trustees, November 18, 1993, Indianapolis, was a success as indicated by various compliments and the large turnout of several hundred township representatives. We would again like to thank the Indiana Township Association for the cooperation in our having the meeting in conjunction with the Township Convention as has been the situation the last several years. These meetings have been a good example of Townships and the State Board of Accounts working together to solve problems. Special thanks to Gene Stofer, Convention Chairman, and Bob Medley, President, for their efforts.

Trustees not attending the 1993 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 1994. Many items were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

We appreciate the many compliments on the State Board of Accounts' 1993 meeting. We welcome your sending in suggestions for additional areas you would like addressed at the 1994 meeting. We anticipate seeing all Township Trustees at our meeting in 1994. We are always open to suggestions on ways to improve the meeting format.

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CONFLICT OF INTEREST

The State Board of Accounts in its audit capacity hopes all public officials will avoid any situations whereby conflict of interest becomes a question. Due to their position of public trust, public servants should be extremely sensitive to any transactions that may cause concern of the taxpayers that either elected them or caused them to be appointed to or employed in a public office.

Please seek the written advice of your township attorney if you have any questions relating to IC 35-44-1-3.

UNIFORM CONFLICT OF INTEREST STATEMENT

Attached is a copy of the current recommended Conflict of Interest Form.

MEMBERSHIP DUES IN ORGANIZATIONS

IC 36-6-6-12 provides authority for the township board to appropriate the necessary funds to provide membership of the township in county, state, or national associations that are of a civic, educational, or governmental nature, and have as a purpose the improvement of township governmental operations. Township representatives may also participate in the activities of the associations, and the township board may appropriate the necessary funds to defray the expenses of township representatives in connection with these activities. Please note, personal memberships are not listed.

ANNUAL REPORT

Please remember to put your Federal I.D. Number on the upper right-hand corner of the cover page of your annual report, if you have not already filed the report.

SOCIAL SECURITY

We understand the rates will remain at the 1993 level at a combined rate of 7.65 percent (both for employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for medicare. As always, contact the Internal Revenue Service for any potential changes in rates or filing and withholding procedures and questions.